



DIVISION OF
ENFORCEMENT

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
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VIA ECF

June 1, 2015

Hon. Loretta A. Preska
Chief United States District Judge Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 1320
New York, New York 10007-1312

Re: Securities and Exchange Commission v. Stewart, et al., 98 Civ. 2636 (LAP)

Dear Chief Judge Preska:

This letter is to inform the Court that the Defendant, Allen Gottlieb, has substantially complied with the terms of the Subpoena issued by the United States Securities and Exchange Commission and that there is no further need for the Show Cause Hearing set for June 3, 2015 at 3:00 p.m.

Sincerely,

Nancy E. Tyler
Assistant Chief Litigation Counsel
U.S. Securities and Exchange Commission

cc: Alex E. Eisemann (via email)